



Texas Department of Health

William R. Archer III, M.D.
Commissioner of Health

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Patti J. Patterson, M.D., M.P.H.
Executive Deputy Commissioner

1100 West 49th Street
Austin, Texas 78756-3199
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December 29, 1999

Mr. Bryan LaBeff, Executive Director
Region 18 Education Service Center
P. O. Box 60580
Midland, Texas 79711-0580

Dear Mr. LaBeff:

We have reviewed the audit report on Region 18 Education Service Center for the year ended August 31, 1999. The report was prepared by Bolinger, Segars, Gilbert & Moss, Certified Public Accountants. We reviewed the report to determine if Region 18 Education Service Center met the audit requirements of Office of Management and Budget (OMB) Circular A-133.

Our review was limited to an examination of the audit report and related reports on compliance and internal controls. We did not examine the audit working papers nor did we evaluate the adequacy of the audit work performed. In our opinion, Region 18 Education Service Center met the audit requirements of OMB Circular A-133 for the year ended August 31, 1999.

We have made this letter and your report available to appropriate officials in this Department.

Sincerely,

Frank E. Ditmore, CPA
Director
Internal Audit Division

Audit Number: 99-0234